

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2075 - SB 2111

March 4, 2009

SUMMARY OF BILL: Under current law, when property tax appeal decisions made by the State Board of Equalization are appealed in court, parties may offer new proof in addition to the record of evidence from the Board appeal. As a result of this legislation, judicial review will be limited to the record. However, taxpayers who were not represented before the Board by an attorney and whose case was severely prejudiced as a result may request the court to remand the appeal to the Board for additional proof.

ESTIMATED FISCAL IMPACT:

State Expenditures – Net Impact - Not Significant

Assumption:

- According to the State Board of Equalization, any increase in state expenditures caused by additional hearings conducted by the Board will be offset by a decrease in state expenditures for shorter court cases. The net impact to state expenditures is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/kmc